

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

FACSIMILE: (916) 263-3675

WEB ADDRESS: <http://www.dca.ca.gov/cba>**MEDICAL CONSIDERATION REQUEST***TO BE COMPLETED BY THE CANDIDATE*

If you have a medical condition and are requesting an accommodation for the Uniform CPA Exam, please complete and return this form, as well as the Medical Consideration Documentation Form, to the Board on or before the examination final filing date. This form and other documentation will become a part of your examination record but will be purged from your file when you have passed the examination.

1. What is the nature and extent of your medical condition?

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2. Describe the medical consideration requested.

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Please provide the Board with verification of your medical condition, on official letterhead, from a licensed or certified health care professional, supporting your medical consideration request. The Medical Consideration Documentation Form, on the reverse side of this page, may be used in lieu of the health care professional's official letterhead. The Board will not pay any costs you may incur in obtaining the required documentation. However, it will pay for any reasonable accommodation(s) that are made for you. This information is considered **confidential** and will not be released.

Upon receipt of this information, the request will be considered, and you will be notified in writing of the Board's decision.

If you have any questions, you may contact the Board's Examination Analyst at (916) 263-3951.

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Name (print)

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Date

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Unique Identifier (if known)

*This form must be submitted by the final filing date.*

**BOARD USE ONLY**

Examination/Accommodation History

ACCOMMODATIONS: \_\_\_\_\_

EXAM DATES: \_\_\_\_\_

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**NOTE:** The information provided will be used to determine the appropriate accommodation. Failure to provide this information will result in denial of the request. Applicants have the right to review their records subject to the provisions of the Information Practices Act.

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WEB ADDRESS: <http://www.dca.ca.gov/cba>**MEDICAL CONSIDERATION DOCUMENTATION***TO BE COMPLETED BY THE HEALTH CARE PROFESSIONAL*

Candidate's Name \_\_\_\_\_

1. What is the nature of the candidate's medical condition?

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2. What effect does the medical condition have on the candidate's ability to perform under normal testing conditions?

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3. What is the specific recommended accommodation and how does it relate to the medical condition given the format of the examination? (Please refer to *INFORMATION REGARDING THE UNIFORM CPA EXAMINATION* on the following page.)

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HEALTH CARE PROFESSIONAL'S NAME (print)

PROFESSIONAL LICENSE OR CERTIFICATION NUMBER

( )

TITLE

TELEPHONE NUMBER

INSTITUTION/BUSINESS NAME

ADDRESS

SIGNATURE

DATE

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## INFORMATION REGARDING THE UNIFORM CPA EXAMINATION

An applicant for licensure as a CPA is required to pass a written examination, which is uniform throughout the United States and its territories. The examination is given on Wednesday and Thursday of the first week in May, and, again in November of each year.

It is comprised of four parts, titled:

- Business Law and Professional Responsibilities (**LPR**), 3 hours.
- Auditing (**Audit**), 4.5 hours.
- Accounting and Reporting - Taxation, Managerial, Governmental, Not for Profit (**ARE**), 3.5 hours.
- Financial Accounting & Reporting - Business Enterprises (**FARE**), 4.5 hours.

LPR, Audit, and FARE include both objective (bubble) as well as essay questions split 70-80% and 20-30%, respectively. ARE contains only objective (bubble) questions. Objective examinations are machine scored.

Writing skills are graded on those exam sections with essay questions. A maximum of five points can be granted for writing skills. The following characteristics are assessed when grading writing skills:

1. Coherent organization.
2. Conciseness.
3. Clarity.
4. Use of standard English.
5. Responsiveness to the requirements of the question.
6. Appropriateness for the reader.

Simple-function calculators are provided by the Board for use during the ARE and FARE examination sections.

An examinee may complete two parts, thereby obtaining a conditional credit. Parts may then be taken one at a time, as long as the entire exam is completed within six subsequent examinations, or three years.

Once the exam is completed, an applicant must demonstrate qualifying experience of up to four years in order to obtain licensure as a CPA.